

ATTACHMENTS TO BASIS FOR OPINION 4

Attachment A - 1

NORTHWESTERN CORPORATION
CALCULATION OF THE NET WORTH COVENANT ADJUSTED FOR GAAP VIOLATIONS
AS OF 6/30/2002 (in '000s)

| | NW COVENANT CALCULATION | NW RESTATEMENTS | AS RESTATED | GAAP VIOLATIONS NOT RESTATED BY NW | | |
|--|------------------------------|----------------------------|----------------|---------------------------------------|-----------------------------|----------------------|
| | | | | RESERVE REVERSALS | GOODWILL IMPAIRMENT | AS REVISED |
| Shareholders' equity of the Borrower and its Consolidated Subsidiaries | \$ 357,334 ⁽¹⁾ \$ | (46,339) ⁽²⁾ \$ | 310,995 | \$ (5,940) ⁽³⁾ \$ | (390,000) ⁽⁴⁾ \$ | \$ (84,945) |
| Preferred stock, preference stock and preferred securities of the Borrower and its Consolidated Subsidiaries | 374,000 ⁽¹⁾ | | 374,000 | | | 374,000 |
| Net Worth | \$ 731,334 | | \$ 684,995 | | | \$ 289,055 |
| Covenant Net Worth - Not Less Than \$350,000 | IN COMPLIANCE | | IN COMPLIANCE | | | NOT IN COMPLIANCE |

⁽¹⁾ NW 2Q 02 10-Q, p.3.⁽²⁾ See Appendix A - 2.⁽³⁾ Reserve reversals of \$2.6 million in Q1'02 and \$7.3 million in Q2'02 (see Basis for Opinion 2b) net of effective tax rate of 40%.⁽⁴⁾ See Basis for Opinion 2a.

Attachment A - 2

NORTHWESTERN CORPORATION
 CALCULATION OF THE NET WORTH COVENANT ADJUSTED FOR GAAP VIOLATIONS
 AS OF 9/30/2002 (in '000s)

| | NW COVENANT CALCULATION | NW RESTATEMENTS | AS RESTATED | GAAP VIOLATIONS NOT RESTATED BY NW | | | AS REVISED |
|--|------------------------------|----------------------------|----------------|---------------------------------------|-----------------------------|----|----------------------|
| | | | | RESERVE REVERSALS | GOODWILL IMPAIRMENT | | |
| Shareholders' equity of the Borrower and its Consolidated Subsidiaries | \$ 298,938 ⁽¹⁾ \$ | (60,383) ⁽²⁾ \$ | 238,555 | \$ (19,860) ⁽³⁾ \$ | (390,000) ⁽⁴⁾ \$ | | \$ (171,305) |
| Preferred stock, preference stock and preferred securities of the Borrower and its Consolidated Subsidiaries | 370,250 ⁽¹⁾ | | 370,250 | | | | 370,250 |
| Net Worth | \$ 669,188 | | \$ 608,805 | | | \$ | 198,945 |
| Covenant Net Worth - Not Less Than \$350,000 | IN COMPLIANCE | | IN COMPLIANCE | | | | NOT IN COMPLIANCE |

⁽¹⁾ NW 3Q 02 10-Q, p.3.⁽²⁾ See Appendix A - 3.⁽³⁾ Reserve reversals of \$2.6 million in Q1'02, \$7.3 million in Q2'03, and \$23.2 million in Q3'02 (see Basis for Opinion 2b) net of effective tax rate of 40%.⁽⁴⁾ See Basis for Opinion 2a.

Attachment A - 3

NORTHWESTERN CORPORATION
CALCULATION OF THE TOTAL CAPITALIZATION COVENANT ADJUSTED FOR GAAP VIOLATIONS
AS OF 6/30/2002 (in '000s)

| | NW COVENANT CALCULATION | NW RESTATEMENTS | AS RESTATE | GAAP VIOLATIONS NOT RESTATED BY NW | | |
|-------------------------------|-----------------------------|----------------------------|---------------|---------------------------------------|-----------------------------|--------------|
| | | | | RESERVE REVERSALS | GOODWILL IMPAIRMENT | AS REVISED |
| Funded Debt | \$ 1,685,820 ⁽¹⁾ | | \$ 1,685,820 | | | \$ 1,685,820 |
| Total Capital | \$ 2,462,240 ⁽¹⁾ | \$ (46,339) ⁽²⁾ | \$ 2,415,901 | \$ (5,940) ⁽³⁾ | \$ (390,000) ⁽⁴⁾ | \$ 2,019,961 |
| Total Capitalization | 68.5% | | 69.8% | | | 83.5% |
| Covenant Total Capitalization | IN | | IN | | | NOT IN |
| Not greater than 72% | COMPLIANCE | | COMPLIANCE | | | COMPLIANCE |

⁽¹⁾ See Attachment A - 5.⁽²⁾ See Appendix A - 2.⁽³⁾ Reserve reversals of \$2.6 million in Q1'02 and \$7.3 million in Q2'02 (see Basis for Opinion 2b) net of effective tax rate of 40%.⁽⁴⁾ See Basis for Opinion 2a.⁽⁵⁾ Ratio was revised to 72% for all quarters prior to termination date based on Amendment No. 2 of the CFSB credit facility.

Attachment A - 4

NORTHWESTERN CORPORATION

CALCULATION OF THE TOTAL CAPITALIZATION COVENANT ADJUSTED FOR GAAP VIOLATIONS

AS OF 9/30/2002 (in '000s)

| | NW COVENANT CALCULATION | NW RESTATEMENTS | AS RESTATED | GAAP VIOLATIONS NOT RESTATED BY NW | | |
|---|-----------------------------|----------------------------|----------------|---------------------------------------|-----------------------------|-------------------|
| | | | | RESERVE REVERSALS | GOODWILL IMPAIRMENT | AS REVISED |
| Funded Debt | \$ 1,708,966 ⁽¹⁾ | | \$ 1,708,966 | | | \$ 1,708,966 |
| Total Capital | \$ 2,479,177 ⁽¹⁾ | \$ (60,383) ⁽²⁾ | \$ 2,418,794 | \$ (19,860) ⁽³⁾ | \$ (390,000) ⁽⁴⁾ | \$ 2,008,934 |
| Total Capitalization | 68.9% | | 70.7% | | | 85.1% |
| Covenant Total Capitalization Not greater than 72% | IN COMPLIANCE | | IN COMPLIANCE | | | NOT IN COMPLIANCE |

⁽¹⁾ See Attachment A - 5.⁽²⁾ See Appendix A - 3.⁽³⁾ Reserve reversals of \$2.6 million in Q1'02, \$7.3 million in Q2'03, and \$23.2 million in Q3'02 (see Basis for Opinion 2b) net of effective tax rate of 40%.⁽⁴⁾ See Basis for Opinion 2a.⁽⁵⁾ Ratio was revised to 72% for all quarters prior to termination date based on Amendment No. 2 of the CFSB credit facility.

Attachment A - 5

Redacted

5. Based on the defendants' responses to interrogatories and other documents regarding Clark Fork's assets and liabilities as of December 31, 2002 and the further assumption that Clark Fork remained directly obligated under the QUIPS following the "going-flat" transaction, total liabilities materially exceeded total assets.

In its Responses and Objections to Interrogatories dated March 30, 2007, the Defendants asserted that "...the balance sheet of Clark Fork reflected total assets of \$11,005,407 and total liabilities of \$11,005,407 as of December 31, 2002."¹ However, the Defendants do not specify the nature or composition of the assets and liabilities.

Although I have been unable to find anything denoting the composition of the \$11 million of assets and liabilities, the January 28, 2002 memorandum from Messrs. Jacobsen (NW's General Counsel) and Hanson to the NW Board of Directors indicated that NW intended to "isolate Milltown Dam in a subsidiary...." [NOR142392, Hanson Ex. 10] In addition, numerous documents provide further evidence that substantially all of Clark Fork's assets and liabilities - except the assets and liabilities associated with the Milltown Dam Site - were transferred to NW in the going-flat transaction.

For example, the following is a sample of such evidence:

- On November 15, 2002, NW and NELLC (subsequently renamed Clark Fork) entered into the Asset and Stock Transfer Agreement (the Agreement) pursuant to which all assets and liabilities of NELLC were transferred to NW, subject to the exclusions discussed below.
- Section 2.2 and Schedule 2.2 of the Agreement specified that the transferred assets did not include the assets related to the Milltown Dam nor certain other de minimus assets.
- Section 2.4 and Schedule 2.4 of the Agreement specified that the transferred liabilities did not include any liabilities related to the aforementioned excluded assets.
- NW's December 27, 2001 memorandum to the SEC relating to its acquisition of MPC requests, among other things, permission to "...to move all of the utility related assets and operations into the parent company, with the exception of those assets related to a single small hydroelectric project, which is currently a Superfund Site [Milltown Dam]..." [NOR003287, NOR003300]
- In NW's February 14, 2002 application to the SEC, NW indicates that "... Northwestern currently intends to undertake the second step of the Transaction [Purchase of MPC]... while it explores various options for addressing

¹ Responses and Objections of Northwestern Corporation to Plaintiffs' Magten Asset Management Corporation and Law Debenture Trust Company of New York's First Set of Interrogatories for Defendant Northwestern Corporation, p.9.

the issues and risks associated with the dam. Among the options being explored... include a transfer of the dam to an unaffiliated third party as part of the resolution of the environmental issues...."

Furthermore, I found no documents indicating that any substantive changes had occurred affecting the assets and liabilities of Clark Fork between November 15, 2002 and December 31, 2002.

As noted previously, Counsel has asked me to consider the effect of assuming that Clark Fork remained directly liable for the QUIPS on its financial statements as of the date of the going-flat transaction (November 15, 2002). Although I was unable to locate any Clark Fork financial statements as of November 15, 2002 (or any subsequent date) the amount of the QUIPS was disclosed as \$65 million in NW's Form 10-Q for the quarter ended September 30, 2002 and in its Form 10-K for the year ended December 31, 2002. Therefore, it is reasonable to assume that the outstanding balance of the QUIPS was \$65 million as of November 15, 2002.

Also, with respect to the value of Clark Fork's assets, Michael Hanson (NWE President and CEO) in his November 14, 2002 letter to Mary Beth Lewicki (Bank of New York VP) stated that "... the [Milltown] Dam Site's fixed revenue stream is not sufficient to cover the projected cost to operate the generation facility" and that "absent ownership by a vertically integrated utility under a traditional regulated utility environment, the Dam Site has no value as a stand-alone economic operating unit."

[NOR000803-5, Kindt Ex. 7]

Based on the foregoing evidence and the assumptions set forth above, I have concluded that the liabilities of Clark Fork (\$76 million)² materially exceeded the carrying value of its assets (\$11 million) as of November 15, 2002 and December 31, 2002. I have further concluded, based principally on Mr. Hanson's aforementioned November 14, 2002 letter and the other documents I have reviewed, that it is highly unlikely that the fair value of Clark Fork's assets would have exceeded its liabilities.

² Consists of the QUIPS of \$65 million and the \$11 million carrying value of the other liabilities.

EXHIBITS

Exhibit A

ROBERT W. BERLINER, CPA, CFE
622 Third Avenue, New York, NY 10017
(212) 503-8853

CURRICULUM VITAE

PROFESSIONAL EXPERIENCE

| | |
|--------------|---|
| 1990 to Date | Marks Paneth & Shron LLP Director of Litigation Services |
| 1987 to 1990 | Spicer & Oppenheim National Executive Director of Accounting and Auditing Chairman, National Accounting and Auditing Standards Committee Member, International Audit Committee National Director of Education New York Office Director of Litigation Support Services |
| 1954 to 1987 | Arthur Young (now Ernst & Young) |
| 1976 to 1987 | National Director of Practice Development - Accounting and Auditing Assistant National Director of Auditing (National Office) |
| 1970 to 1976 | Client-Handling Partner (New York Office) |
| 1967 to 1970 | Managing Partner (Sao Paulo, Brazil Office) |
| 1958 to 1967 | Audit Principal, Audit Manager & Senior Accountant (New York Office) |
| 1956 to 1958 | Military Service - U.S. Army |
| 1954 to 1956 | Staff Accountant (New York Office) |

PROFESSIONAL ACTIVITIES

American Institute of Certified Public Accountants:

| | |
|--------------|--|
| 1987 to 1991 | Member of Forecasts and Projections Task Force |
| 1982 to 1984 | Member of Financial Feasibility Study Group |
| 1982 to 1984 | Chairman of Task Force on Auditor Involvement with Current Value Information |
| 1980 to 1984 | Chairman of Task Force on Materiality and Audit Risk |
| 1979 to 1982 | Chairman of Task Force on Required Supplementary Information |
| 1979 to 1982 | Member of Auditing Standards Board |
| 1979 to 1982 | Member of Planning Subcommittee of the Auditing Standards Board |
| 1977 to 1978 | Chairman of Task Force on Current Value Disclosures |
| 1976 to 1979 | Member of Task Force on Conceptual Framework of Accounting and Reporting |

Exhibit A

ROBERT W. BERLINER, CPA, CFE

Professional Activities – (Continued)

Financial Accounting Standards Board:

| | |
|--------------|--|
| 1987 to 1989 | Member of Emerging Issues Task Force |
| 1987 to 1989 | Member of FAS 96 Implementation Task Force |
| 1983 to 1985 | Member of Task Force for the Review of SFAS 33 |

Securities and Exchange Commission:

| | |
|--------------|--|
| 1976 to 1978 | Member of Replacement Cost Disclosure Advisory Committee |
|--------------|--|

New York State Society of Certified Public Accountants:

| | |
|--------------|---|
| 2006 to Date | Chairman of Auditing Standards and Procedures Committee |
| 2002 to 2006 | Member of Auditing Standards and Procedures Committee |
| 2006 to Date | Member of Accounting and Auditing Oversight Committee |
| 1992 to Date | Member of Litigation Services Committee |
| 1989 to 1992 | Member of General Committee on Accounting and Auditing |
| 1987 to 1989 | Chairman of Professional Ethics Committee |
| 1983 to 1986 | Member of Professional Ethics Committee |

New York University Stern School of Business:

| | |
|--------------|---|
| 1986 to 1991 | Adjunct Professor of Accounting |
| 1984 to 1987 | Member of Board of Management Development Laboratory |
| 1976 to 1986 | Member of Board of Editorial Advisors of Ross Institute of Accounting |

Executive Enterprises:

| | |
|--------------|---|
| 1977 to 1987 | Member of Corporate Accounting Advisory Council |
|--------------|---|

University of Michigan:

| | |
|--------------|--|
| 1983 to 1987 | Member of Paton Accounting Center Advisory Board |
|--------------|--|

Community Activities

Cannon Point South, Inc. Cooperative Housing Corporation:

| | |
|--------------|--|
| 2002 to Date | Treasurer, member of the Board of Directors and Executive Committee, Chair of the Finance Committee |
|--------------|--|

Florham on the Fairways Condominium Association:

| | |
|--------------|---|
| 1985 to 2000 | President and Member of the Board of Trustees |
|--------------|---|

Exhibit A

ROBERT W. BERLINER, CPA, CFE

Community Activities – (Continued)

New Philharmonic Orchestra of New Jersey:

| | |
|--------------|-----------------------------------|
| 1994 to 2000 | Chairman of the Finance Committee |
| 1993 to 2000 | Member of the Board of Trustees |

New York University:

| | |
|--------------|-------------------------------------|
| 1988 to 1989 | Vice Chairman of the Alumni Council |
| 1986 to 1989 | Member of the Alumni Council |

New York University Stern School of Business:

| | |
|--------------|--|
| 1987 to 1988 | President of the Alumni Association |
| 1973 to 1988 | Member of the Board of Directors of the Alumni Association |

Education

New York University Stern School of Business - M.B.A., 1961

Wharton School, University of Pennsylvania - B.S. in Economics, 1954

Beta Alpha Psi Honorary Accounting Fraternity, President
Beta Gamma Sigma Honorary Society

Professional Certifications

Certified Fraud Examiner, Association of Certified Fraud Examiners, 1995

Certified Public Accountant, New Jersey, 1992

Certified Public Accountant, New York, 1960

PROFESSIONAL MEMBERSHIPS

Accountants Club of America
American Accounting Association
American Institute of Certified Public Accountants
Association of Certified Fraud Examiners
Institute of Management Accountants
New York State Society of Certified Public Accountants

Exhibit B

**CASES IN WHICH ROBERT W. BERLINER HAS
TESTIFIED AS AN EXPERT AT TRIAL AND/OR DEPOSITION
WITHIN THE PRECEDING FOUR YEARS**

In Re: Safety-Kleen Corp. Stockholders Litigation

United States District Court for the District of South Carolina

Civil Action No. 3:00-736-17

Testimony at deposition on September 21, 2003 and September 22, 2003

In Re: Laidlaw Stockholder Litigation

United States District Court for the District of South Carolina

Civil Action No. 3:00-855-17

Testimony at deposition on September 21, 2003 and September 22, 2003

Re: Telxon Corporation Securities Litigation and

William S. Hayman and Arthur M. Hayman v. PricewaterhouseCoopers LLP

United States District Court for the Northern District of Ohio, Eastern Division

Case No. 5:98-CV-2876 and 1:01-CV-1078

Testimony at deposition on December 16, 2003 and December 17, 2003

Barry F. Bovee, et al., vs. Coopers & Lybrand, et al.

United States District Court for the Southern District of Ohio, Eastern Division

Case No. C2 97-449

Testimony at deposition on January 9, 2004

George Lehocky on behalf of himself, et al. v. Tidel Technologies, Inc., et al.

United States District Court for the Southern District of Texas, Houston Division

Case No. H-01-3741

Testimony at deposition on March 31, 2004

Joseph White v. Heartland High-Yield Municipal Bond Fund, et al.

United States District Court, Eastern District of Texas

Case No. 00-1388

Testimony at deposition on June 9, 2004

Testimony at trial on December 2, 2005, December 5, 2005, and December 6, 2005

In Re Broadcom Corp. Securities Litigation

United States District Court, Central District of California, Southern Division

No. SACV 01-275 GLT

Testimony at deposition on August 30, 2004

Exhibit B

**CASES IN WHICH ROBERT W. BERLINER HAS
TESTIFIED AS AN EXPERT AT TRIAL AND/OR DEPOSITION
WITHIN THE PRECEEDING FOUR YEARS**

The Official Committee of Unsecured Creditors of Allegheny Health, Education & Research Foundation vs. PricewaterhouseCoopers, L.L.P.

Unites States District Court for the Western District of Pennsylvania

Civil Action No. 00-684

Testimony at deposition on February 16, 2005

In Re Electronic Data Systems Corporation Securities Litigation

United States District Court for the Eastern District of Texas, Tyler Division

Case No. 6:03-CV-110

Testimony at deposition on June 24, 2005

The Huff Alternative Income Fund, L.P. against PricewaterhouseCoopers LLP

Superior Court of New Jersey, Law Division – Bergen County

Docket No. L-9204-03

Testimony at deposition on September 30, 2005

Israel Discount Bank Ltd. vs. Braude & Co., et al.

The District Court of Haifa;

CF 1009/00

Testimony at trial on November 16, 2005 and November 17, 2005

Bayerische Landesbank et al. v. JPMorgan Chase Bank et al.

United States District Court, Southern District of Texas

Case No. 04-CV-2154

Testimony at deposition on September 13, 2006 and September 14, 2006

In Re: McKesson HBOC, Inc. Securities Litigation

United States District Court, Northern District of California, San Jose Division

Case No. 04-CV-2154

Testimony at deposition on March 14, 2007

In Re: Veeco Instruments, Inc. Securities Litigation

United States District Court, Southern District of New York

No. 7:05-md-1695 (CM) (GAY)

Testimony at deposition on June 19, 2007

Exhibit C

**LIST OF ALL PUBLICATIONS
AUTHORED OR COAUTHORED BY
ROBERT W. BERLINER
WITHIN THE PRECEDING TEN YEARS**

"How Litigators Can Use Accounting Experts To Enhance Their Effectiveness",
Practicing Law Institute – Legal Malpractice Course Handbook, Vol. II, June 1999,
pp. 567-581.

Exhibit D

HOURLY RATES CHARGED
FOR WORK ON THIS ENGAGEMENT

The hourly rates charged for work on this engagement are as follows:

Robert W. Berliner.....\$775.00

Professional personnel
assisting Mr. Berliner..... \$135.00 to \$430.00

Administrative personnel
assisting Mr. Berliner..... \$140.00 to \$150.00

The compensation paid or to be paid to MPS is not contingent upon the opinions expressed in this report or the outcome of the litigation.

Exhibit E

Documents Considered

The following Deloitte and Touche documents :
D & T 00001 - D & T 016785

The following American Appraisal Associates documents :

AAA03779 - AAA03786
AAA12169 - AAA12180
AAA14495 - AAA14506
AAA09143 - AAA09168
AAA15731 - AAA15751
AAA12194 - AAA12201
AAA08195 - AAA08195
AAA03229 - AAA03240
AAA06619 - AAA06619
AAA03300 - AAA03300
AAA03784
AAA03785
AAA09119
AAA15718
AAA15769

The following NorthWestern documents :

NOR001172 - NOR001176
NOR001716 - NOR001727
NOR001747 - NOR001752
NOR009772 - NOR009782
NOR009783 - NOR009786
NOR002955 - NOR003051
NOR006177 - NOR006219
NOR008408 - NOR008409
NOR008848 - NOR008941
NOR008942 - NOR008956
NOR008983 - NOR009008
NOR000229 - NOR000243
NOR000436 - NOR000450
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NOR000591 - NOR000618
NOR000626 - NOR000631
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NOR001072 - NOR001075
NOR001080 - NOR001171
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Exhibit E

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Exhibit E

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Exhibit E

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NOR069028-69109
NOR069496 - NOR069580
NOR069847 - NOR 069855
NOR070411 - NOR070428
NOR070511 - NOR070512
NOR070513 - NOR070514
NOR070530
NOR071640 - NOR072105
NOR072106 - NOR072571
NOR072574 - NOR072608
NOR072641 - NOR072643
NOR072806
NOR072817 - NOR072819
NOR072824
NOR073066 - NOR073090
NOR073145 - NOR073147
NOR073428 - NOR073535
NOR073536 - NOR073750
NOR073766
NOR074360 - NOR074369
NOR074489 - NOR074592
NOR074593 - NOR074662
NOR074663 - NOR074738
NOR075386 - NOR075550
NOR075999 - NOR076194
NOR076858
NOR076859 - NOR076874
NOR076875 - NOR076885
NOR077842 - NOR077845
NOR077850 - NOR077850
NOR078172 - NOR078252
NOR078564 - NOR078565
NOR079105 - NOR079106
NOR079107 - NOR079111
NOR079151 - NOR079154
NOR079165 - NOR079188
NOR079551 - NOR079552
NOR079736 - NOR079738
NOR079848 - NOR079857
NOR079982 - NOR079983
NOR079984 - NOR080036
NOR080412 - NOR080413
NOR080899 - NOR080900
NOR080901 - NOR080916
NOR080917 - NOR080927
NOR080928 - NOR080933
NOR080934 - NOR080939
NOR080964 - NOR080964
NOR081354
NOR081365
NOR085003 - NOR085004
NOR085584 - NOR085585
NOR087372 - NOR087567
NOR088232 - NOR088247
NOR088248 - NOR088258
NOR088259 - NOR088264
NOR088804 - NOR088804
NOR090563 - NOR090565
NOR090566 - NOR090567
NOR091851 - NOR091861
NOR091868 - NOR091868
NOR092301 - NOR092302
NOR092303
NOR094182 - NOR094183
NOR094184 - NOR094218

Exhibit E

NOR094839 - NOR094923
NOR095339 - NOR095343
NOR096126 - NOR096688
NOR100125 - NOR100130
NOR100895
NOR103657 - NOR103659
NOR104736 - NOR104763
NOR105270 - NOR105273
NOR105274 - NOR105294
NOR105954 - NOR106013
NOR106014 - NOR106057
NOR106058 - NOR106157
NOR106158 - NOR106183
NOR106184 - NOR106215
NOR106276 - NOR106304
NOR109472 - NOR109496
NOR114974
NOR114975 - 114984
NOR114985 - 114994
NOR114995 - 114998
NOR114999 - 115009
NOR115010 - 115013
NOR115014 - 115026
NOR116257
NOR116419 - 116421
NOR116450 - 116481
NOR116890 - 116891
NOR117669 - NOR117670
NOR117711
NOR119097
NOR119110 - NOR119111
NOR119341 - NOR119375
NOR121306 - NOR121343
NOR122340 - NOR122343
NOR122665
NOR123447 - NOR123668
NOR124604 - NOR124606
NOR124641 - NOR124642
NOR124815 - NOR124861
NOR125201 - NOR125675
125727
125728-125744
125745
125771-125782
125793-125794
125799-125838
125845-125850
125882-125961
126017-126045
126106
126110
126231-126252
126288-126305
127119-127120
127122-127141
127388-127412
127413-127436
127655-127656
128328
128329-128338
128390-128859
128860
129072-129076
129345-129352
129404-129406
129410
129424-129896
129917-129919
130188-130192
131057-131259
131309-131314
131365
131399-13403

Exhibit E

131469
131527
131528
131554
131555-131582
131584-131621
131623-131663
131880-131898
131941-132082
132283-132484
132723-132733
132736-132947
133432-133789
133791-133989
133991-133992
NOR135870 - NOR135872
NOR135882 - NOR135883
NOR135888 - NOR135891
NOR138132 - NOR138134
NOR138135
NOR138140 - NOR138141
NOR138154 - NOR138159
NOR138214 - NOR138215
NOR138218
NOR138222 - NOR138225
NOR138226 - NOR138293

NOR138295 - NOR138303
NOR138306 - NOR138370
NOR138418
NOR138419 - NOR140011
NOR140012
NOR140145 - NOR140152
NOR140431 - NOR140432
NOR140435 - NOR140436
NOR140438 - NOR140474
NOR140490
NOR140491 - NOR140919
NOR140945 - NOR140953
NOR140980
NOR141018 - NOR141019
NOR141021 - NOR141026
NOR141027
NOR141028
NOR141029
NOR141031 - NOR141032
NOR141560
NOR141561 - NOR141564
NOR141571 - NOR141574
NOR141575
NOR141577
NOR141605
NOR141606 - NOR141611
NOR141612 - NOR141615
NOR141620 - NOR141645
NOR141770 - NOR141771
NOR141774
NOR141775 - NOR141779
NOR141992
NOR141993 - 141997
NOR142001 - 142002
NOR142005 - 142011
NOR142327
NOR142363
NOR142986 - 143241
NOR143533 - 143566
NOR143666 - 143668
NOR143682 - 143683
NOR143684 - 143685
NOR143702 - 143703
NOR143706 - 143707
NOR143715 - 143716
NOR143721

Exhibit E

NOR143722 - 143723
NOR144879 - 144886
NOR145319
NOR145732 - 145826
NOR146409 - 146612
NOR146613 - 146825
NOR146827 - 147027
NOR147197 - 147199
NOR147388
NOR147850
NOR149262
NOR149471
NOR149805
NOR150205 - NOR150225
NOR150335 - NOR150338
NOR150461 - NOR150462
NOR151792 - NOR151800
NOR153031 - NOR153437
NOR154720 - NOR155100
NOR155120 - NOR155589
NOR155591 - NOR155608
NOR155652
NOR155878 - NOR155883
NOR156643 - NOR156900
NOR158219
NOR158344 - NOR158399
NOR158442 - NOR158482
NOR159196 - NOR159198
NOR159432 - NOR159434
NOR159625 - NOR159626
NOR159999 - NOR160003
NOR160004 - NOR160008
NOR160009 - NOR160013
NOR160024
NOR160025 - NOR160052
NOR160410
NOR160438 - NOR160441
NOR161413
NOR161738 - NOR161739
NOR161747
NOR162212 - NOR162215
NOR162290 - NOR162292
NOR163479
NOR164456 - NOR164555
NOR172200 - NOR172200
NOR172743 - NOR172798
NOR173332 - NOR173332
NOR173377 - NOR173379
NOR173560 - NOR173560
NOR173806 - NOR173833
NOR173888 - NOR173892
NOR174249 - NOR174273
NOR174530 - NOR174546
NOR175627 - NOR175628
NOR175771 - NOR175771
NOR176154 - NOR176155
NOR181723 - NOR181730
NOR181781 - NOR181784
NOR181790 - NOR181792
NOR181803 - NOR181836
NOR181945 - NOR181949
NOR182203 - NOR182294
NOR182539 - NOR182541
NOR182742
NOR183114 - NOR183121
NOR183122 - NOR183128
NOR183313 - NOR183343
NOR183868 - NOR183998
NOR184212 - NOR184408
NOR185491 - NOR185492
NOR185951 - NOR185967
NOR186177 - NOR186353
NOR187065 - NOR187128

Exhibit E

NOR187173 - NOR187174
NOR187405 - NOR187406
NOR187407 - NOR187431
NOR187432
NOR187433 - NOR187434
NOR187435 - NOR187450
NOR187451 - NOR187453
NOR187454 - NOR187459
187700-187701
187702
187707
187720-187722
187723
187724-187733
187976-187977
188198-188207
188239-188241
188242
188243
188639-188837
188861-189059
189148-189151
NOR189291 - NOR189295
NOR189363 - NOR 189373
NOR189438 - NOR189442
NOR189477
NOR190458 - NOR190459
NOR191328 - NOR191329
NOR191405
NOR191406 - NOR191451
NOR191493 - NOR191518
NOR191519 - NOR191553
NOR191554 - NOR191579
NOR191580 - NOR191604
NOR191605 - NOR191715
NOR191740 - NOR191745
NOR191858 - NOR191860
NOR192498 - NOR192501
NOR193112 - NOR193148
NOR193149 - NOR193159
NOR193250
NOR193251 - NOR193256
NOR193257 - NOR193260
NOR193267 - NOR193264
NOR193265 - NOR193290
NOR193291 - NOR193307
NOR193308 - NOR193309
NOR193310 - NOR193318
NOR193341 - NOR193366
NOR193402 - NOR193403
NOR193438 - NOR193439
NOR193442 - NOR193463
NOR193465 - NOR193470
NOR193519 - NOR193520
NOR193528 - NOR193532
NOR193594
NOR193856 - NOR193858
NOR193924
NOR193948
NOR193949 - NOR193976
NOR194022
NOR194119
NOR194120 - NOR194129
NOR194156 - NOR194158
NOR194297 - NOR194298
NOR194881 - NOR194885
NOR194970 - NOR194985
NOR194986 - NOR194991
NOR195020 - NOR195025
NOR195029 - NOR195031
NOR195032 - NOR195034
NOR195038 - NOR195058
NOR195060 - NOR195080

Exhibit E

NOR195146 - NOR195147
NOR195153
NOR195156 - NOR195163
NOR195538 - NOR195541
NOR195650 - NOR195651
NOR195683 - NOR195686
NOR195699
NOR195903 - NOR195904
NOR196065 - NOR196153
NOR196737
NOR196751 - NOR196774
NOR196775 - NOR196805
NOR196806 - NOR196807
NOR196901 - NOR196909
NOR196972 - NOR196974
NOR196975
NOR196977
NOR196978 - NOR196980
NOR197014 - NOR197015

Exhibit E

NOR197277
NOR197993 - NOR197994
NOR198033 - NOR198038
NOR198047 - NOR198048
NOR198049 - NOR198051
NOR198061 - NOR198063
NOR198329 - NOR198330
NOR198331 - NOR198333
NOR198382
NOR198383 - NOR198422
NOR198506 - NOR198509
NOR199272 - NOR199278
NOR199506 - NOR199526
NOR199537 - NOR199539
NOR199543 - NOR199545
NOR199876 - NOR199878
NOR199943 - NOR199944
NOR200753 - NOR200755
NOR201058
NOR201060 - 204992
NOR204993 - 204994
NOR205483
NOR205490
NOR205504 - 205542
NOR205543 - 205544
NOR206193 - 206194
NOR206205
NOR206218
NOR206220 - 206246
NOR206249 - 206254
NOR206255 - 206285
NOR206339 - 206340
NOR206341 - 206417
NOR206418 - 206897
NOR207750 - 207923
NOR208000 - 208425
NOR209326 - 209583
NOR210027
NOR210040 - 210050
NOR210054 - 210055
NOR210058 - 210059
NOR210062
NOR210069
NOR210146 - 210168
NOR210191 - 210193
NOR210207
NOR210209 - 210231
NOR210232 - 210233
NOR210442 - 210470
NOR210481 - 210482
NOR210486
NOR210489 - 210490
NOR210497 - 210498
NOR210508
NOR210514 - NOR210519
NOR210525 - NOR210526
NOR210529 - NOR210541

Exhibit E

| <u>Start</u> | <u>End</u> |
|--------------|------------|
| NOR201058 | NOR204992 |
| NOR201060 | NOR201092 |
| NOR204993 | NOR204994 |
| NOR205483 | NOR205483 |
| NOR205490 | NOR205490 |
| NOR205504 | NOR205542 |
| NOR205543 | NOR205544 |
| NOR206193 | NOR206194 |
| NOR206205 | NOR206205 |
| NOR206218 | NOR206218 |
| NOR206220 | NOR206246 |
| NOR206249 | NOR206254 |
| NOR206255 | NOR206285 |
| NOR206339 | NOR206340 |
| NOR206341 | NOR206417 |
| NOR206418 | NOR206897 |
| NOR207750 | NOR207923 |
| NOR208000 | NOR208425 |
| NOR209326 | NOR209583 |
| NOR210027 | NOR210027 |
| NOR210040 | NOR210050 |
| NOR210054 | NOR210055 |
| NOR210058 | NOR210059 |
| NOR210062 | NOR210062 |
| NOR210069 | NOR210069 |
| NOR210146 | NOR210168 |
| NOR210191 | NOR210193 |
| NOR210207 | NOR210207 |
| NOR210209 | NOR210231 |
| NOR210232 | NOR210233 |
| NOR210442 | NOR210470 |
| NOR210481 | NOR210482 |
| NOR210486 | NOR210486 |
| NOR210489 | NOR210490 |
| NOR210497 | NOR210498 |
| NOR210508 | NOR210508 |
| NOR210514 | NOR210519 |
| NOR210525 | NOR210526 |
| NOR210529 | NOR210541 |
| NOR210741 | NOR210741 |
| NOR210742 | NOR210742 |
| NOR210743 | NOR210744 |
| NOR210745 | NOR210746 |
| NOR210747 | NOR210748 |
| NOR210749 | NOR210750 |
| NOR210751 | NOR210752 |
| NOR210753 | NOR210754 |
| NOR210753 | NOR210754 |
| NOR210755 | NOR210755 |
| NOR210756 | NOR210757 |
| NOR210758 | NOR210759 |
| NOR210806 | NOR210806 |
| NOR210814 | NOR210820 |
| NOR210822 | NOR210850 |
| NOR210851 | NOR210851 |
| NOR210852 | NOR210867 |
| NOR210888 | NOR210889 |
| NOR211750 | NOR211751 |
| NOR212513 | NOR212519 |
| NOR212643 | NOR212644 |
| NOR213575 | NOR213575 |
| NOR213987 | NOR213989 |
| NOR214025 | NOR214028 |
| NOR215753 | NOR215759 |
| NOR219683 | NOR219686 |
| NOR222269 | NOR222282 |
| NOR222299 | NOR222302 |
| NOR223223 | NOR223223 |
| NOR223290 | NOR223291 |
| NOR223296 | NOR223301 |
| NOR223335 | NOR223338 |
| NOR223400 | NOR223400 |

Exhibit E

| | |
|-----------|-----------|
| NOR224097 | NOR224097 |
| NOR224337 | NOR224340 |
| NOR224804 | NOR224805 |
| NOR224900 | NOR224901 |
| NOR224902 | NOR224915 |
| NOR224918 | NOR224919 |
| NOR224990 | NOR224990 |
| NOR225323 | NOR225329 |
| NOR227897 | NOR227897 |
| NOR229293 | NOR229296 |
| NOR232356 | NOR232356 |
| NOR233060 | NOR233063 |
| NOR233624 | NOR233625 |
| NOR233626 | NOR233639 |
| NOR233640 | NOR233640 |
| NOR233641 | NOR233641 |
| NOR233830 | NOR233831 |
| NOR233977 | NOR233978 |
| NOR234044 | NOR234045 |
| NOR234759 | NOR234759 |
| NOR234942 | NOR234943 |
| NOR235563 | NOR235566 |
| NOR238542 | NOR238545 |
| NOR238766 | NOR238769 |

Exhibit E

NOR240959
NOR241012 - NOR241029
NOR241077 - NOR241080
NOR241204 - NOR241306
NOR241374 - NOR241375
NOR243030 - NOR243052
NOR243053 - NOR243063
NOR245118
NOR245829 - NOR245833
NOR245897 - NOR245900
NOR245901 - NOR245909
NOR245935 - NOR245938
NOR245940
NOR245946 - NOR245948
NOR245951 - NOR245959
NOR246029 - NOR246075
NOR246076 - NOR246087
NOR246140 - NOR246147
NOR246583 - NOR246611
NOR246964 - NOR247082
NOR247184 - NOR247289
NOR247290 - NOR247295
NOR247518 - NOR247518
NOR247535 - NOR247544
NOR247563 - NOR247563
NOR247570 - NOR247570
NOR247581 - NOR247581
NOR247598 - NOR248074
NOR249290 - NOR249386
NOR249902 - NOR249925
NOR250113 - NOR250114
NOR250115 - NOR250118
NOR250119 - NOR250133
NOR250174 - NOR250175
NOR250182 - NOR250186
NOR250198 - NOR250202
NOR250203 - NOR250206
NOR250908 - NOR250984
NOR250985 - NOR251471
NOR251776 - NOR251783
NOR251784 - NOR251787
NOR251788 - NOR251811
NOR251812 - NOR251812
NOR251837 - NOR251868
NOR252679 - NOR252690
NOR252728 - NOR252731
NOR252732 - NOR252850
NOR252851 - NOR252961
NOR252962 - NOR253066
NOR253067 - NOR253069
NOR253070 - NOR253074
NOR253075 - NOR253086
NOR253087 - NOR253089
NOR253090 - NOR253097
NOR253098 - NOR253112
NOR253113 - NOR253119
NOR253120 - NOR253128
NOR253129
NOR253130 - NOR253135
NOR253996 - NOR254043
NOR254044 - NOR254053
NOR254054 - NOR254099
NOR254100 - NOR254146
NOR254147 - NOR254158
NOR254159 - NOR254164
NOR254159 - NOR254164
NOR254234 - NOR254456
NOR255455 - NOR255470
NOR255471 - NOR255482
NOR255890 - NOR255906
NOR256770
NOR256772 - NOR256773
NOR256774

Exhibit E

NOR258323-NOR258326
NOR258344-NOR258347
NOR258881- NOR258882
NOR259069-NOR259117
NOR259447-NOR259611
NOR261863-NOR262261
NOR262612-NOR263031
NOR263991-NOR264133
NOR265649 - 265654
NOR265687 - 265689
NOR265696 - 265697
NOR266016 - 266064
NOR266073 - 266076
NOR266119 - 266122
NOR266984 - 266989
NOR267661 - 267683
NOR267688 - 267690
NOR268219 - 268220
NOR268673 - 268868
NOR269466 - 269467
NOR269468
NOR274295 - 274552
NOR274996
NOR275569 - 275645
NOR276286 - 276291
NOR276299 - 276300
NOR276322
NOR276323 - 276325
NOR276344-276345
NOR276346-276386
NOR276636-276656
NOR 276657-277245
NOR277361-277362
NOR277447-277495
NOR277496
NOR277502-277503
NOR277551-277554
NOR280164 - NOR280195
NOR280229 - NOR280286
NOR283625 - NOR283635
NOR285018-285023

Exhibit E

NOR285028-NOR285090
NOR285305-NOR285307
NOR285514-NOR285517
NOR285673
NOR285674-NOR285675
NOR285676
NOR285677-NOR285694
NOR285677-NOR285694
NOR285695-NOR285697
NOR285755-NOR285766
NOR285838-NOR285840
NOR285841-NOR285843
NOR285866-NOR285869
NOR285875-NOR285877
NOR285901-NOR285905
NOR285920-NOR285922
NOR286158-NOR286222
NOR286224-NOR286227
NOR286441-NOR286445
NOR286495-NOR286496
NOR287090 - NOR287095
NOR287248 - NOR287375
NOR287377
NOR288074 - NOR288076
NOR288111 - NOR288113
NOR288324 - NOR288325
NOR288326 - NOR288384
NOR288385 - NOR288389
NOR288390 - NOR288401
NOR288402 - NOR288415
NOR288416 - NOR288427
NOR288428 - NOR288439
NOR288440 - NOR288471
NOR288472
NOR288473 - NOR288477
NOR288478 - NOR288486
NOR288487 - NOR288498
NOR288499 - NOR288547
NOR288548 - NOR288550
NOR288553 - NOR288562
NOR288793 - NOR288824
NOR289157 - NOR289379
NOR289873 - NOR289884
NOR28999 - NOR289900
NOR292593 - NOR292599
NOR292604
NOR292949 - NOR292952
NOR293066 - NOR293067
NOR293673 - NOR293676
NOR293873 - NOR293874
NOR293951 - NOR294061
NOR295262 - NOR295307
NOR295308 - NOR295447
NOR297876 - NOR297879
NOR299504 - NOR299511
NOR299512 - NOR299515
NOR299516 - NOR299525
NOR299527 - NOR299560
NOR299561 - NOR299563
NOR299587 - NOR299620
NOR299625 - NOR299673
NOR299831 - NOR299859
NOR299860
NOR299861 - NOR299892
NOR299893
NOR299894 - NOR299925
NOR299926 - NOR299950
NOR300055 - NOR300056
NOR300181 - NOR300192
NOR300181 - NOR300192
NOR300225 - NOR300230

Exhibit E

| <u>Start</u> | <u>End</u> |
|--------------|------------|
| NOR301547 | NOR301830 |
| NOR301831 | NOR302130 |
| NOR302467 | NOR302474 |
| NOR302475 | NOR302476 |
| NOR302529 | NOR302529 |
| NOR302614 | NOR302621 |
| NOR303074 | NOR303087 |
| NOR303426 | NOR303439 |
| NOR303440 | NOR303459 |
| NOR303460 | NOR303478 |
| NOR303479 | NOR303497 |
| NOR303498 | NOR303515 |
| NOR305016 | NOR305081 |
| NOR305300 | NOR305524 |
| NOR305626 | NOR305633 |
| NOR305634 | NOR305640 |
| NOR305641 | NOR305648 |
| NOR305649 | NOR305662 |
| NOR305663 | NOR305667 |
| NOR305668 | NOR305668 |
| NOR305669 | NOR305676 |
| NOR305677 | NOR305681 |
| NOR305682 | NOR305688 |
| NOR305689 | NOR305695 |
| NOR305696 | NOR305703 |
| NOR305704 | NOR305732 |
| NOR305733 | NOR305738 |
| NOR305739 | NOR305746 |
| NOR305747 | NOR305753 |
| NOR305754 | NOR305759 |
| NOR305760 | NOR305767 |
| NOR305768 | NOR305776 |
| NOR305777 | NOR305782 |
| NOR305783 | NOR305789 |
| NOR305790 | NOR305796 |
| NOR305797 | NOR305804 |
| NOR305805 | NOR305810 |
| NOR305811 | NOR305816 |
| NOR305817 | NOR305823 |
| NOR305824 | NOR305831 |
| NOR305832 | NOR305837 |
| NOR305838 | NOR305843 |
| NOR305844 | NOR305953 |
| NOR305954 | NOR305959 |
| NOR305960 | NOR305967 |
| NOR305968 | NOR305975 |
| NOR305976 | NOR305982 |
| NOR305983 | NOR305990 |
| NOR305991 | NOR305996 |
| NOR305997 | NOR306706 |
| NOR306707 | NOR306775 |
| NOR306776 | NOR306782 |
| NOR306783 | NOR306790 |
| NOR306791 | NOR306833 |
| NOR306844 | NOR306851 |
| NOR306940 | NOR306954 |
| NOR306977 | NOR306981 |
| NOR306982 | NOR306987 |
| NOR306988 | NOR306990 |
| NOR306991 | NOR306997 |
| NOR306998 | NOR307002 |
| NOR307003 | NOR307010 |
| NOR307011 | NOR307017 |
| NOR307018 | NOR307025 |
| NOR307026 | NOR307030 |
| NOR307031 | NOR307038 |
| NOR307039 | NOR307045 |
| NOR307046 | NOR307051 |
| NOR307052 | NOR307058 |
| NOR307235 | NOR307258 |
| NOR307259 | NOR307272 |

Exhibit E

| | |
|-----------|-----------|
| NOR307634 | NOR307658 |
| NOR308285 | NOR308288 |
| NOR309199 | NOR309281 |
| NOR309838 | NOR309860 |
| NOR310313 | NOR310318 |
| NOR310535 | NOR310584 |
| NOR310585 | NOR310634 |
| NOR310635 | NOR311194 |
| NOR311618 | NOR311649 |
| NOR315962 | NOR315968 |
| NOR315969 | NOR315988 |
| NOR315989 | NOR315995 |
| NOR315996 | NOR316002 |
| NOR316003 | NOR316026 |
| NOR316027 | NOR316033 |
| NOR316003 | NOR316035 |
| NOR316036 | NOR316040 |
| NOR316041 | NOR316060 |
| NOR316061 | NOR316088 |
| NOR316635 | NOR316648 |
| NOR320482 | NOR320493 |
| NOR323328 | NOR323330 |
| NOR323427 | NOR323430 |
| NOR323534 | NOR323539 |
| NOR323928 | NOR323929 |
| NOR323930 | NOR323931 |
| NOR323932 | NOR323933 |
| NOR323934 | NOR323935 |
| NOR323936 | NOR323937 |
| NOR323938 | NOR323939 |
| NOR324968 | NOR324973 |
| NOR327692 | NOR327708 |
| NOR339229 | NOR339231 |
| NOR341373 | NOR341374 |
| NOR341758 | NOR341760 |
| NOR341761 | NOR341762 |
| NOR341763 | NOR341764 |
| NOR341765 | NOR341766 |
| NOR341767 | NOR341768 |
| NOR341769 | NOR341769 |
| NOR341900 | NOR341902 |
| NOR342349 | NOR342350 |
| NOR342818 | NOR342820 |
| NOR342977 | NOR342978 |
| NOR343085 | NOR343087 |
| NOR343124 | NOR343150 |
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| NOR343561 | NOR343562 |
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Exhibit E

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Exhibit E

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Exhibit E

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Exhibit E

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Exhibit E

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Exhibit E

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Exhibit E

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Exhibit E

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Exhibit E

NOR 487038
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Exhibit F**TRANSCRIPTS OF DEPOSITIONS**

| <u>Name</u> | <u>Date of Deposition</u> | <u>Title</u> |
|------------------|-------------------------------|---|
| Drook, Gary | 4/25/07 | Former Chief Executive Officer, NW |
| Fresia, Richard | 4/30/07 | Former Chief Financial Officer, Expanets |
| Hanson, Michael | 6/27/07 | President and Chief Executive Officer, North Western Energy (presently President NW) |
| Hylland, Richard | 5/02/07 | Former Chief Operating Officer, NW |
| Jacobsen, Eric | 6/19/07 | Former General Counsel, NW |
| Kindt, Ernie | 6/28/07 | Former Vice President – Accounting, NW |
| Kliewer, Kendall | 6/29/07 | Chief Accountant (2002- 2003), NW |
| Lewicki, Mary | 5/02/07 | Vice President, Bank of New York |
| Lewis, Merle | 6/20/07 | Former Chairman of Board of Directors and Chief Executive Officer, NW |
| Nieman, Michael | 6/29/07 | Manager – Financial Planning (2002-2003), NW |
| Orme, Kipp | 4/12/07 | Former Vice President and Chief Financial Officer, NW |
| Thielbar, Bart | 6/21/07 | Vice President, NCS (presently Director Special Products, NW) |